



2023 Minnesota Withholding Tax Employer Responsibilities Webinar

Handouts Supplement



We are proud to offer Continuing Professional Education for this course. If you are going to request CPE for this course, may we remind you of the following guidelines:

- NASBA guidelines are followed to issue credits for this course
- The maximum allowed credits for this course is 2.0
- You must answer 6 content-related poll questions to receive full credit
 - 3 of 4 polls must be answered in each half of the webinar
- You will have one (1) minute to answer each question before the poll closes
- The last question will ask for your name and email address
- Answering less than the 6 content-related questions will result in partial credit
- Your certificate will be emailed to you within 3 business days
- You cannot request CPE credits under a different name or email than what was used for registration

Disclaimer: Documents contained in this packet may be outdated after December 21, 2023. Please check our website for more updated information.

Do you have questions about state business taxes?

Business Registration	651-282-5225 or 1-800-657-3605 (toll-free) business.registration@state.mn.us
Withholding Tax	651-282-9999 or 1-800-657-3594 (toll-free) withholding.tax@state.mn.us
Business Income Tax	651-556-3075 or 1-800-657-3666 (toll-free) businessincome.tax@state.mn.us
Sales Tax	651-296-6181 or 1-800-657-3777 (toll-free) salesuse.tax@state.mn.us
Use Tax	651-296-6181 or 1-800-657-3777 (toll-free) salesuse.tax@state.mn.us
Individual Income Tax	651-296-3781 or 1-800-652-9094 (toll-free) individual.incometax@state.mn.us
Collections	651-556-3003 or 1-800-657-3909 (toll-free) mdor.collection@state.mn.us
Revenue TIP Line	651-297-5195 or 1-800-657-3500 (toll-free) 24 hours a day. You can remain anonymous.

Business Center

Visit the Business Center on our website — a one-stop shop for business-related information. Go to www.revenue.state.mn.us and click on **Business Center** under **For Businesses**, or enter **Business Center** in the Search box.

Other Agencies

Internal Revenue Service

1-800-829-4933 (toll-free)
www.irs.gov

Minnesota Department of Commerce

651-539-1500 or 1-800-657-3602 (toll-free)
www.mn.gov/commerce

Minnesota Department of Employee and Economic Development

651-296-6141 (press 4)
www.uimn.org/uimn

Minnesota Department of Human Services

651-431-2000 or 1-800-672-4473 (toll-free)
www.mn.gov/dhs

Minnesota Department of Labor and Industry

651-284-5005 or 1-800-342-5354 (toll-free)
www.dli.mn.gov

Minnesota Secretary of State

651-296-2803 or 1-877-551-6767 (toll-free)
www.sos.state.mn.us

U.S. Citizenship and Immigration Services

1-888-464-4218 (toll-free)
www.uscis.gov

U.S. Department of Labor

1-866-487-2365 (toll-free)
www.dol.gov

U.S. Social Security Administration

1-800-772-6470 or 1-800-772-1213 (toll-free)
www.ssa.gov/employer

Withholding Tax Return and Deposit Due Dates

You must electronically file your Withholding Tax returns and deposit (pay) the tax you withheld by the due dates listed below.

Note: If the due date falls on a weekend or legal holiday, your return or deposit is due on the next business day.

Return Due Dates

Return due dates depend on whether you are a quarterly filer or an annual filer. Most employers are required to file quarterly returns.

Frequency	For quarter ending:	You must file by:
1st Quarter (Jan. – Mar.)	Mar. 31	Apr. 30
2nd Quarter (April – Jun.)	Jun. 30	Jul. 31
3rd Quarter (July – Sep.)	Sep. 30	Oct. 31
4th Quarter (Oct. – Dec.)	Dec. 31	Jan. 31
Annual (See annual filer requirements below)	—	Jan. 31

Annual filer requirements – To qualify for annual filing, you must have a filing history of \$500 or less of withholding in the prior calendar year. You may receive a letter from the Minnesota Department of Revenue if you qualify for annual filing.

Deposit Due Dates

Deposit due dates depend on your federal Withholding Tax deposit schedule and how much Minnesota tax you withheld.

Frequency	If you withheld:	Then your deposit is due:
Semiweekly	More than \$1,500 in the previous quarter and the Internal Revenue Service (IRS) requires you to deposit semiweekly	<ul style="list-style-type: none"> • Wed after payday if payday falls on a Wed, Thu, or Fri • Fri after payday if payday falls on a Sat, Sun, Mon, or Tue
Monthly	More than \$1,500 in the previous quarter and the IRS requires you to deposit monthly	15th day of the following month
Annual	Less than \$500 prior to Dec. 1 (See annual deposit exception below)	Jan. 31
Exception – Quarterly	\$1,500 or less in the previous quarter and you filed that quarter’s return on time	April 30, July 31, Oct. 31 and Jan. 31

Annual deposit exception – Each time your total tax withheld exceeds \$500, you must deposit by the last day of the month following the month in which withholding exceeds \$500.

Seasonal Option

If you consistently withhold tax in the same one, two, or three quarters each calendar year, you can file returns and deposit tax for only the quarters you pay wages. If you meet this requirement, contact us at **651-282-9999** or withholding.tax@state.mn.us to update your account. Use the above due dates when you file returns and deposit tax for active quarters.



Form MWR, Reciprocity Exemption/Affidavit of Residency for Tax Year 2023

For Michigan and North Dakota residents who work in Minnesota.

Read instructions on back.

Employees: Complete this form and give it to your employer.

Employee's Last Name First Name and Initial Employee's Social Security Number

Permanent Address

City State (check one) ZIP Code
Michigan North Dakota

- 1 If you earned wages in Minnesota during the previous year, enter the wages you earned \$ (Round to the nearest dollar)
2 How long have you lived at your permanent residence? From (month/year) to (month/year)
3 Do you return to your permanent residence at least once a month? Yes No
If your answer is no, STOP HERE. You do not qualify for the reciprocity exemption.
4 Were you ever a resident of Minnesota? Yes, from (month/year) to (month/year) No

Current Employer's Name Employer's Federal Tax ID

Employer's Mailing Address Employer's Phone Number

City State ZIP Code

I declare that the above information is correct and complete to the best of my knowledge and belief. I understand there is a \$500 penalty for making false statements.

Employee's Signature Date Employee's Phone Number

Employers: Mail this form to:
Minnesota Department of Revenue
Mail Station 6501
600 N. Robert St.
St. Paul, MN 55146-6501

Keep a copy for your records.

Note: If this form is not filled out completely, you must withhold Minnesota income tax from wages earned in Minnesota.

Form MWR Instructions

Instructions for Employees

Minnesota has income tax reciprocity agreements with Michigan and North Dakota. These agreements only cover personal service income such as wages, bonuses, tips, and commissions.

Every year, fill out this form and give it to each Minnesota employer if all of these apply:

- You are a resident of Michigan or North Dakota
- You return to your residence in that state at least once a month
- You do not want Minnesota income tax withheld from your wages

Give the completed form to your employer by the later of:

- February 28
- 30 days after you begin working or change your permanent state of residence

If you complete and submit Form MWR, you do not need to complete Form W-4MN, *Minnesota Employee Withholding/Exemption Certificate*, to claim exempt from Minnesota Withholding Tax.

Fill Out the Form Completely

If you do not complete every item on this form or do not give the form to your employer by the due date, your employer must withhold Minnesota income tax from your wages.

To Get a Refund of Tax Already Withheld for the Year

File Form M1, *Individual Income Tax*, with the Minnesota Department of Revenue. See the Form M1 instructions for details.

Penalties

If you make any statements on this form that you know are incorrect, we may assess a \$500 penalty.

Use of Information

All information on Form MWR is private by state law. It may only be given to your state of residence, the Internal Revenue Service (IRS), and to other state tax agencies as provided by law. The information may be compared with other information you gave to the Minnesota Department of Revenue.

Your name, address, and Social Security Number are required for identification. Your address is also required to verify your state of residence. Your employer's name, Federal Employer Identification Number, and address and phone number are required.

The only information not required is your phone number. We ask for it so we can contact you if we have questions.

Instructions for Employers

Employees must provide you a complete Form MWR if one of these applies:

- They reside in Michigan or North Dakota
- They requested that you do not withhold Minnesota income tax from their wages

Form MWR is due by February 28 each year, or within 30 days after they begin working for you or change their state of residence. Employees who live in other states, including Minnesota, cannot use this form.

If an employee does not complete every item of Form MWR or does not provide the form to you by the due date, you must withhold Minnesota income tax, using the same marital status and number of allowances claimed on the employee's Minnesota Form W-4MN (or federal Form W-4, if they did not complete Form W-4MN).

If the employee provides you with a properly completed Form MWR, the employee is not required to complete Form W-4MN to claim exemption from Minnesota income tax withholding.

Submit Completed Forms MWR to the Department

By March 31 of each year, send the completed Forms MWR to:

Minnesota Department of Revenue
Mail Station 6501
600 N. Robert St.
St. Paul, MN 55146-6501

You must keep a copy of all forms for five years from the date received.

For new employees or employees who change their state of residence, send the form within 30 days after the employee gives it to you.

You may be assessed a \$50 penalty for each form you do not send us when required.

Forms and Information

Website: www.revenue.state.mn.us

Email: withholding.tax@state.mn.us

Phone: 651-282 9999 or 1-800-657-3594

This information is available in alternate formats.

2023 W-4MN, Minnesota Withholding Allowance/Exemption Certificate

Employees

Complete Form W-4MN so your employer can withhold the correct Minnesota income tax from your pay. Consider completing a new Form W-4MN each year and when your personal or financial situation changes. If no Form W-4MN is in effect, the number of withholding allowances claimed will be zero.

First Name and Initial	Last Name	Social Security Number
Permanent Address		Marital Status (Check one): <input type="checkbox"/> Single; Married, but legally separated; or Spouse is a nonresident alien <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate
City	State ZIP Code	

Complete Section 1 OR Section 2, then sign the bottom and give the completed form to your employer.

Section 1 — Determining Minnesota Allowances

- A** Enter "1" if no one else can claim you as a dependent **A** _____
- B** Enter "1" if any of the following apply: **B** _____
 - You are single and have only one job
 - You are married, have only one job, and your spouse does not work
 - Your wages from a second job or your spouse's wages are \$1500 or less
- C** Enter "1" if you are married. Or choose to enter "0" if you are married and have either a working spouse or more than one job. (Entering "0" may help you avoid having too little tax withheld.) . **C** _____
- D** Enter the number of dependents (other than your spouse or yourself) you will claim on your tax return. **D** _____
- E** Enter "1" if you will use the filing status Head of Household (see instructions)..... **E** _____
- F** Add steps A through E. If you plan to itemize deductions on your 2023 Minnesota income tax return, you may also complete the Itemized Deductions and Additional Income Worksheet. **F** _____

1 Minnesota Allowances. Enter Step F from Section 1 above or Step 10 of the Itemized Deductions Worksheet **1** _____

2 Additional Minnesota withholding you want deducted for each pay period (see instructions) 2 \$ _____

Section 2 — Exemption From Minnesota Withholding

Complete Section 2 if you claim to be exempt from Minnesota income tax withholding (see Section 2 instructions for qualifications). If applicable, check one box below to indicate why you believe you are exempt:

- A** I meet the requirements and claim exempt from both federal and Minnesota income tax withholding
- B** Even though I did not claim exempt from federal withholding, I claim exempt from Minnesota withholding, because:
 - I had no Minnesota income tax liability last year
 - I received a refund of all Minnesota income tax withheld
 - I expect to have no Minnesota income tax liability this year
- C** All of these apply:
 - My spouse is a military service member assigned to a military location in Minnesota
 - My domicile (legal residence) is in another state
 - I am in Minnesota solely to be with my spouse. My state of domicile is _____
- D** I am an American Indian that resides and works on a reservation for which I am enrolled (see instructions).
 Enter the reservation name: _____
 Enter your Certificate of Degree of Indian Blood (CDIB)/Enrollment number: _____
- E** I am a member of the Minnesota National Guard or an active-duty U.S. military member and claim exempt from Minnesota withholding on my military pay
- F** I receive a military pension or other military retirement pay as calculated under U.S. Code, title 10, sections 1401 through 1414, 1447 through 1455, and 12733, and I claim exempt from Minnesota withholding on this retirement pay

I certify that all information provided in Section 1 OR Section 2 is correct. I understand there is a \$500 penalty for filing a false Form W-4MN.

Employee's Signature	Date	Daytime Phone Number
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Employees: Give the completed form to your employer.

Employers

See the employer instructions to determine if you must send a copy of this form to the Minnesota Department of Revenue. If required, enter your information below and mail this form to the address in the instructions. (Incomplete forms are considered invalid.) We may assess a \$50 penalty for each required Form W-4MN not filed with us. Keep a copy for your records.

Name of Employer	Minnesota Tax ID Number	Federal Employer ID Number (FEIN)
Address	City	State ZIP Code

Form W-4MN Instructions for Employees

Complete this form for your employer to calculate the amount of Minnesota income tax to be withheld from your pay.

When must I complete Form W-4MN?

Complete Form W-4MN if any of these apply:

- You begin employment
- You change your filing status
- You reasonably expect to change your filing status in the next calendar year
- Your personal or financial situation changes
- You claim exempt from Minnesota withholding (see Section 2 instructions for qualifications)

If you have not had sufficient Minnesota income tax withheld from your wages, we may assess penalty and interest when you file your state income tax return.

Note: Your employer may be required to submit a copy of your Form W-4MN to the Minnesota Department of Revenue. You may be subject to a \$500 penalty if you provide a false Form W-4MN.

You must enter your Social Security Number for this Form W-4MN to be valid.

What if I have completed federal Form W-4?

If you completed a 2023 Form W-4, you must complete Form W-4MN to determine your Minnesota withholding allowances.

What if I am exempt from Minnesota withholding?

If you claim exempt from Minnesota withholding, complete only Section 2 of Form W-4MN and sign and date the form to validate it. If you complete Section 2, you must complete a new Form W-4MN by February 15 in each following year in which you claim an exemption from Minnesota withholding.

You cannot claim exempt from withholding if all of these apply:

- Another person can claim you as a dependent on their federal tax return
- Your annual income exceeds \$1,100
- Your annual income includes more than \$350 of unearned income

What if I am a nonresident alien for U.S. income taxes?

If you are a nonresident alien, you are not allowed to claim exempt from withholding. You will check the single box for marital status regardless of your actual marital status and may enter one personal allowance on Step A of Section 1. Enter zero on steps B, C, and E of Section 1.

If you are resident of Canada, Mexico, South Korea, or India, and are allowed to claim dependents, enter the number of dependents on Step D.

Section 1 — Minnesota Allowances Worksheet

Complete Section 1 to find your allowances for Minnesota withholding tax. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

If you expect to owe more income tax for the year than will be withheld, you can claim fewer allowances or request additional Minnesota withholding from your wages. Enter the amount of additional Minnesota income tax you want withheld on line 2 of Section 1.

Nonwage Income

Consider making estimated payments if you have a large amount of “nonwage income.” Nonwage income (other than tax-exempt income) includes interest, dividends, net rental income, unemployment compensation, gambling winnings, prizes and awards, hobby income, capital gains, royalties, and partnership income.

Two Earners or Multiple Jobs

If your spouse works or you have more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4MN. Usually, your withholding will be more accurate when all allowances are claimed on the Form W-4MN for the highest paying job and zero allowances are claimed on the others.

Head of Household Filing Status

You may claim Head of Household as your filing status if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependents. Enter “1” on Step E if you may claim Head of Household as your filing status on your tax return.

What if I itemize deductions on my Minnesota return or have other nonwage income?

Use the Itemized Deductions and Additional Income Worksheet to find your Minnesota withholding allowances. Complete Section 1 on page 1, then follow the steps in the worksheet on the next page to find additional allowances.

Itemized Deductions and Additional Income Worksheet

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- 1 Enter an estimate of your 2023 Minnesota itemized deductions. For 2023, you may have to reduce your itemized deductions if your income is over \$220,650 (\$110,325 for Married Filing Separately).....
- 2 Enter one of the following based on your filing status:
 - a. \$27,650 if Married Filing Jointly
 - b. \$20,800 if Head of Household
 - c. \$13,825 if Single or Married Filing Separately
- 3 Subtract step 2 from step 1. If zero or less, enter 0
- 4 Enter an estimate of your 2023 additional standard deduction (from page 11 of the Form M1 instructions).....
- 5 Add steps 3 and 4
- 6 Enter an estimate of your 2023 taxable nonwage income
- 7 Subtract step 6 from step 5. If zero, enter 0. If less than zero, enter the amount in parentheses.....
- 8 Divide the amount on step 7 by \$4,800. If a negative amount, enter in parentheses. Do not include fractions
- 9 Enter the number on step F of Section 1 on page 1
- 10 Add step 8 and 9 and enter the total here. If zero or less, enter 0. Enter this amount on line 1 of page 1.

Section 2 — Minnesota Exemption

Your employer will not withhold Minnesota taxes from your pay if you are exempt from Minnesota withholding. You cannot claim exempt from withholding if all of these apply:

- Another person can claim you as a dependent on their federal tax return
- Your annual income exceeds \$1,100
- Your annual income includes more than \$350 of unearned income

Box A

Check box A of Section 2 to claim exempt if all of these apply:

- You meet the requirements to be exempt from federal withholding
- You had no Minnesota income tax liability in the prior year and received a full refund of Minnesota tax withheld
- You expect to have no Minnesota income tax liability for the current year

Box B

Check box B of Section 2 if you are not claiming exempt from federal withholding, but meet the second and third requirements for box A.

Box C

Check box C in Section 2 to claim exempt if all of these apply:

- You are the spouse of a military member assigned to duty in Minnesota
- You and your spouse are domiciled in another state
- You are in Minnesota solely to be with your active duty military spouse member

Boxes D-F

If you receive income from the following sources, it is exempt from Minnesota withholding. Your employer will not withhold Minnesota tax from that income when you check the appropriate box in Section 2.

- **Box D:** You receive wages as a member of an American Indian tribe living and working on the reservation of which you are an enrolled member. Enter the name of your reservation and your Certificate of Degree of Indian or Alaskan Blood (CDIB) number/enrollment number. **Members of the Minnesota Chippewa Tribe** can exclude income regardless of which Minnesota Chippewa Tribe reservation you live and work on. This affects members of these tribes:
 - Mille Lacs
 - Nett Lake (Bois Forte)
 - Fond du Lac
 - Leech Lake
 - White Earth
 - Grand Portage
- **Box E:** You receive wages for Minnesota National Guard (MNG) pay or for active duty U.S. military pay. MNG and active duty U.S. military members can claim exempt from Minnesota withholding on these wages, even if they are taxable federally. For more information, see Income Tax Fact Sheet 5, *Military Personnel*.
- **Box F:** You receive a military pension or other military retirement pay calculated under U.S. Code title 10, sections 1401 through 1414, 1447 through 1455, and 12733. You may claim exempt from Minnesota withholding on this income even if it is taxable federally.

Note: You may not want to claim exempt if you (or your spouse if filing a joint return) expect to have other forms of income subject to Minnesota tax and you want to avoid owing tax at the end of the year.

If you complete Section 2, you must complete a new Form W-4MN by February 15 in each following year.

Nonresident Alien

If you are a nonresident alien for federal tax purposes, do not complete Section 2. See IRS Publication 519, *U.S. Tax Guide for Aliens*.

Continued

Line 2 — Additional Minnesota Withholding

If you would like an additional amount of tax to be deducted per payment period, enter the amount on line 2. Do not enter a percentage of the payment you want to be deducted.

Use of Information

All information on Form W-4MN is private by state law. It cannot be given to others without your consent, except to the IRS, other states that guarantee the same privacy, or by court order. Your name, address, and Social Security Number are required for identification. Information about your allowances is required to determine your correct tax. We ask for your phone number so we can call if we have a question.

Questions?

- Website: www.revenue.state.mn.us
- Email: withholding.tax@state.mn.us
- Phone: 651-282-9999 or 1-800-657-3594 (toll-free)

Employer instructions are on the next page.

TRAINING PURPOSES ONLY

Form W-4MN Employer Instructions

Form W-4MN Requirement

Federal Form W-4 will not determine withholding allowances used to determine the amount of Minnesota withholding. Employees completing a 2023 Form W-4 will need to complete 2023 Form W-4MN to determine the appropriate amount of Minnesota withholding.

Lock-In Letters

IRS Letter 2800C tells you when the IRS believes your employee may have filed an incorrect federal Form W-4. If you receive this letter, you must provide the Minnesota Department of Revenue with a copy of the employee's Form W-4MN. We will verify the number of allowances that the employee may claim for Minnesota purposes. Continue using the Form W-4MN you were using at the time you received Letter 2800C from the IRS, until we notify you to change the amount of allowances on the employee's Form W-4MN. If the employee has not completed a Form W-4MN, have them complete the form and use the allowances calculated on that form until notified by the department.

Use the amount on line 1 of page 1 for calculating the withholding tax for your employees.

When does an employee complete Form W-4MN?

Employees complete Form W-4MN no later than when they begin employment or when their personal or financial situation changes.

How should I determine Minnesota withholding for an employee that does not complete Form W-4MN?

If an employee does not complete Form W-4MN and they have a federal Form W-4 (from 2019 or prior years) on file, use the allowances on their federal Form W-4. Otherwise, withhold Minnesota tax as if the employee is single with zero withholding allowances.

What if my employee claims to be exempt from Minnesota withholding?

If your employee claims exempt from Minnesota withholding, they must complete Section 2 of Form W-4MN. They must provide you with a new Form W-4MN by February 15 of each year. If you are paying an employee for wages that are exempt from withholding, such as Medicaid Waiver Payments or wages to H-2A visa workers, do not send us Form W-4MN.

When do I need to submit copies of a Form W-4MN to the department?

You must send copies of Form W-4MN to us if any of these apply:

- The employee claims more than 10 Minnesota withholding allowances
- The employee checked box A or B under Section 2, and you reasonably expect the employee's wages to exceed \$200 per week
- You believe the employee is not entitled to the number of allowances claimed

You do not need to submit Form W-4MN to us if the employee is asking to have additional Minnesota withholding deducted from their pay.

We may assess a \$50 penalty for each Form W-4MN you do not file with us when required.

Mail Forms W-4MN to:

Minnesota Department of Revenue
Mail Station 6501
600 N. Robert St.
St. Paul, MN 55146-6501

What if my employee is a resident of a state that has a reciprocity agreement with Minnesota?

Your employee must complete Form MWR, Reciprocity Exemption/Affidavit of Residency if both of these apply:

- They are a resident of North Dakota or Michigan, and
- They do not want you to withhold Minnesota tax from their wages

Your employee must complete a Form MWR by February 28 of each year, or within 30 days after they begin working or change their permanent residence. See Withholding Fact Sheet 20, *Reciprocity - Employee Withholding*, for more information.

What is an invalid Form W-4MN?

A Form W-4MN is considered invalid if any of these apply:

- There is any unauthorized change or addition to the form, including any change to the language certifying the form is correct
- The employee indicates in any way the form is false by the date they provide you with the form
- The form is incomplete or lacks the necessary signatures
- Both Section 1 and Section 2 were completed
- The employer information is incomplete

What if I receive an invalid form?

Do not use the invalid form to calculate Minnesota income tax withholding. Have the employee complete and submit a new Form W-4MN. If the employee does not give you a valid form, and you have an earlier Form W-4MN from them, use the earlier form to calculate their withholding.

If a valid Form W-4MN is not completed by the employee, withhold taxes as if the employee is single and claiming zero withholding allowances.

What if my employee is a nonresident alien of the United States?

If the wages to this employee are subject to income tax withholding, you will use Table 1 and the procedure under **Withholding Adjustment for Nonresident Alien Employees** in IRS Publication 15-T to determine the correct Minnesota withholding tax. Do not use this procedure for nonresident alien students from India and business apprentices from India. Also do not use this procedure for certain nonresident aliens who are residents of South Korea. See IRS Notice 1392 for special instructions and withholding exceptions.



2023 W-4MNP, Minnesota Withholding Certificate for Pension or Annuity Payments

Pension or Annuity Recipients

Complete Form W-4MNP so the financial institution making these distributions can withhold the correct Minnesota income tax. Consider completing a new Form W-4MNP each year or when your personal or financial situation changes. See Section 2 if you do not want income tax withheld from your distributions.

First Name and Initial	Last Name	Social Security Number
Permanent Address		Claim or Identification Number (if any) of your Pension or Annuity Contract
City	State	ZIP Code
Marital Status: <input type="checkbox"/> Single; Married, but legally separated; or Spouse is a nonresident alien <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate		

Complete Section 1 OR Section 2, then sign the bottom of the recipient's section and give the completed form to your financial institution.

Section 1 — Determining Minnesota Allowances

- A Enter "1" if no one else can claim you as a dependent **A** _____
 - B Enter "1" if any of the following apply: **B** _____
 - You are single and have only one source of income
 - You are married, have only one source of income, and your spouse does not have income
 - Your income from a second source or your spouse's income is \$1500 or less
 - C Enter "1" if you are married. Or choose to enter "0" if you are married and either your spouse has income or you have more than one source of income.
(Entering "0" may help you avoid having too little tax withheld.) **C** _____
 - D Enter the number of dependents (other than your spouse or yourself) you will claim on your tax return..... **D** _____
 - E Enter "1" if you will use the filing status Head of Household (*see instructions*)..... **E** _____
 - F Add steps A through E. If you plan to itemize deductions on your 2023 Minnesota income tax return, you may also complete the Itemized Deductions and Additional Income Worksheet. . . . **F** _____
- 1 Minnesota Allowances.** Enter Step F from Section 1 above or Step 10 of the Itemized Deductions Worksheet **1** _____
- 2 Additional Minnesota withholding you want deducted for each pension or annuity payment (*see instructions*)** **2** \$_____

Section 2 — Election to Not Withhold Minnesota Income Tax

Complete Section 2 if you receive a pension or annuity and choose not to have any tax withheld from any distributions (*see instructions*).

I certify that all information provided in Section 1 OR Section 2 is correct. I understand there is a \$500 penalty for filing a false Form W-4MNP.

Pension or Annuity Recipient Signature	Date	Daytime Phone Number
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Pension or Annuity Recipient: Give the completed form to your pension or annuity plan administrator.



Form W-4MNP, Minnesota Withholding Certificate for Pension or Annuity Payments

Complete this form to calculate the amount of Minnesota income tax to be withheld from your payments or distributions.

When should I complete Form W-4MNP?

If you receive payments or distributions from an employee deferred compensation plan (such as a 401(k)), an individual retirement plan, or a commercial annuity, complete Form W-4MNP.

For periodic payments, complete Form W-4MNP when you begin receiving payments from an annuity or pension or if your financial situation changes. Use this form to determine the amount of allowances you are eligible to claim for withholding tax purposes or to elect to have no tax withheld from these payments. If you were already having Minnesota income tax withheld from payments you received prior to 2023, then you do not have to complete a Form W-4MNP until your situation changes and you need to adjust your Minnesota income tax withholding.

For nonperiodic distributions, you must complete Form W-4MNP to determine withholding from your distribution or to elect out of Minnesota withholding on the distribution. You may complete a new form or elect out of withholding each time you request a nonperiodic distribution.

What are periodic payments and nonperiodic distributions?

Periodic payments are made in installments at regular intervals (for example, quarterly, monthly, annually) over a period of more than one year.

Nonperiodic distributions are payments not made at regular intervals.

What if I receive multiple nonperiodic distributions?

If you previously completed Form W-4MNP for the same institution, you may use the election from the previous Form W-4MNP by confirming the election with the institution. In this case, you would not need to complete a new Form W-4MNP.

Note: The Minnesota Department of Revenue may receive a copy of your Form W-4MNP. You may be subject to a \$500 penalty if you provide a false Form W-4MNP.

You must enter your Social Security Number for this Form W-4MNP to be valid.

What if I have completed federal Form W-4P?

You will still need to complete Form W-4MNP to determine your Minnesota withholding allowances.

What if I choose to not have Minnesota income tax withheld?

If you choose to not have Minnesota income tax withheld, complete only Section 2 of Form W-4MNP and sign the form to validate it. Consider making estimated tax payments to avoid possible penalties and interest when you file your Minnesota income tax return.

Section 1 — Minnesota Allowances Worksheet

Complete Section 1 to find your allowances for Minnesota withholding tax. Withholding must be based on allowances you claimed and may not be a flat amount of percentage of payments or distributions.

If you expect to owe more income tax for the year than will be withheld, you can claim fewer allowances or request additional Minnesota withholding. Enter the amount of additional Minnesota income tax you want withheld on line 2 of Section 1.

Head of Household Filing Status

You may claim Head of Household as your filing status if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependents. Enter "1" on Step E if you may claim Head of Household as your filing status on your tax return.

What if I itemize deductions on my Minnesota return or have other additional income?

Use the Itemized Deductions and Additional Income Worksheet to find your Minnesota withholding allowances. Complete Section 1 on page 1, then follow the steps in the worksheet below to find additional allowances.

Itemized Deductions and Additional Income Worksheet	
1	Enter an estimate of your 2023 Minnesota itemized deductions. For 2023, you may have to reduce your itemized deductions if your income is over \$206,050 (\$103,025 for Married Filing Separately).
2	Enter one of the following based on your filing status:
	a. \$25,800 if Married Filing Jointly
	b. \$19,400 if Head of Household
	c. \$12,900 if Single or Married Filing Separately
3	Subtract step 2 from step 1. If zero or less, enter 0
4	Enter an estimate of your 2023 additional standard deduction (from page 11 of the Form M1 instructions)
5	Add steps 3 and 4
6	Enter an estimate of your 2023 taxable nonwage income
7	Subtract step 6 from step 5. If zero, enter 0. If less than zero, enter the amount in parentheses.
8	Divide the amount on step 7 by \$4,450. If a negative amount, enter in parentheses. Do not include fractions
9	Enter the number on step F of Section 1 on page 1
10	Add step 8 and 9 and enter the total here. If zero or less, enter 0. Enter this amount on line 1 of page 1.

Section 2 — Election to Not Withhold Minnesota Income Tax

Your payer will not withhold Minnesota taxes from your periodic payments or nonperiodic distributions if you choose to not withhold Minnesota income tax. Consider making estimated tax payments to avoid possible penalties and interest when you file your Minnesota income tax return.

Nonresident Alien

If you are a nonresident alien for federal tax purposes, do not complete Section 2. See IRS Publication 519, *U.S. Tax Guide for Aliens*.

Additional Minnesota Withholding

If you would like an additional amount of tax to be deducted from each pension or annuity payment or distribution, enter the amount of additional withholding on line 2. Do not enter a percentage of the payment or distribution you want to be deducted.

Use of Information

All information on Form W-4MNP is private by state law. It cannot be given to others without your consent, except to the IRS, to other states that guarantee the same privacy, or by court order. Your name, address, and Social Security Number are required for identification. Information about your allowances is required to determine your correct tax. We ask for your phone number so we can call if we have a question.

Questions?

- Website: www.revenue.state.mn.us
- Email: withholding.tax@state.mn.us
- Phone: 651-282-9999 or 1-800-657-3594 (toll-free)

Form W-4MNP Payer Instructions on next page.

TRAINING PURPOSES ONLY

Form W-4MNP Payer Instructions

Form W-4MNP Requirement

Federal Form W-4P will not determine withholding allowances used to determine the amount of Minnesota withholding. Recipients completing a federal 2023 Form W-4P will need to complete 2023 Form W-4MNP to determine the appropriate amount of Minnesota withholding.

When does a recipient complete Form W-4MNP?

Recipients complete Form W-4MNP when they begin receiving payments or distributions or their personal or financial situation changes.

If recipients request more than one nonperiodic distribution from your institution, and you already have a Form W-4MNP on file, confirm with them whether they would like to use their previous election. If they choose to change their election, they must complete a new Form W-4MNP.

How should I determine Minnesota withholding for a recipient that does not complete Form W-4MNP?

If a recipient already has a prior-year Form W-4MNP on file, you may use the allowances on their W-4MNP. If a recipient has a federal Form W-4P on file from 2017 or prior years, you may use the allowances on their federal Form W-4P. Otherwise, withhold Minnesota tax as if the recipient is single with zero withholding allowances.

Prior to 2023, if you provided the option to withhold Minnesota income tax on distributions as shown on Form W-4MNP, you may be able to continue following the recipient's previous election.

- If they chose to have tax withheld, you may use the allowances they determined on a Minnesota Form W-4MNP.
- If they chose not to have tax withheld, you do not need to withhold for them.
- If they did not choose an election either way, you must ask recipients to complete Form W-4MNP to either determine allowances or opt out of withholding on payments.

How do I withhold tax on non-periodic distributions?

It depends on whether or not the recipient has provided you Form W-4MNP or receives periodic payments.

If the recipient	And they	To determine withholding for the non-periodic payment
Has Form W-4MNP on file	Also receive periodic payments	Use either Method 1 or Method 2. Method 1: Add the non-periodic distribution to the periodic payment, then determine withholding using the 2023 Minnesota Withholding Tax Tables. Method 2: Use the tax tables to determine withholding on the periodic payment separately. Multiply the non-periodic distribution by 6.25% to determine withholding on the payment.
	Do not receive periodic payments	See the worksheet on page 34 of the 2023 Minnesota Income Tax Withholding Instruction Booklet and Tax Tables. Use this worksheet to calculate withholding using an annual payment period for the distribution.
Does not have Form W-4MNP on file	N/A	Have the recipient complete Form W-4MNP. Then, determine withholding based on whether or not they also receive periodic payments.

What is an invalid Form W-4MNP?

Form W-4MNP is considered invalid if any of these apply:

- There is any unauthorized change or addition to the form, including any change to the language certifying the form is correct
- The recipient indicates in any way the form is false by the date the recipient provides you with the form
- The form is incomplete or lacks the required signatures
- Both Section 1 and Section 2 were completed
- The payer information is incomplete

What if I receive an invalid form?

Do not use the invalid form to calculate Minnesota income tax withholding. Have the recipient complete and submit a new Form W-4MNP. If the recipient does not give you a valid form, and you have an earlier Form W-4MNP from them, use the earlier form to calculate their withholding.

If a valid Form W-4MNP is not completed by the recipient, withhold taxes as if the recipient is single and claiming zero withholding allowances.

Does the department accept substitute forms?

An equivalent substitute record may be used and must include all the information included on Form W-4MNP. Keep all Forms W-4MNP or equivalent documents with your records.

Independent Contractor or Employee

Withholding Fact Sheet 8

When workers perform services for your business, they may be classified as independent contractors or employees. You are responsible for classifying them correctly.

This fact sheet explains how to classify your workers and covers the differences between workers and independent contractors.

How to Classify a Worker

To determine if an individual is an employee or an independent contractor, the business relationship between you and the individual performing the services must be examined. All evidence of control and independence must be considered.

Many factors are considered when deciding if a worker is an employee or an independent contractor. These factors fall into three main categories:

- Behavioral control
- Financial control
- Relationship of the parties

If you are generally in control of (or have the right to control) these factors, the worker is most likely your employee. Not all of these factors need to be present to determine worker status. Nonetheless, all factors must be considered.

Behavioral Control

If you have the right to direct or control the manner and means in which services are performed, you have behavioral control over the worker. You do not have to actually direct or control the way work is done, so long as you have the right to do so.

These behavioral control factors indicate the worker is an employee:

- You direct how, when, or where the work will be done
- You specify which tools or equipment will be used
- You specify the sequence in which services will be performed
- You determine who will be hired to assist with the work
- You decide where supplies and services will be purchased
- You establish work hours
- You require reports to be submitted
- You provide training regarding procedures and methods

Financial Control

If you have the right to direct or control the administrative aspects of the work, you have financial control over the worker.

These financial aspects indicate the worker is an employee:

- You reimburse or pay travel and business expenses
- You pay at regular intervals (hourly, weekly, etc.)
- You provide tools, materials, and other equipment

These financial aspects indicate the worker is an independent contractor:

- The worker has an opportunity for profit or risk of loss
- The worker has a significant investment in the work
- The worker offers services to the general public
- The services provided are not an integral part of the business (for example, a bank hiring a plumber)

Relationship of the Parties

These factors illustrate how you and your worker perceive your relationship and indicate your worker is an employee:

- The worker has the right to quit without incurring liability
- You have the right to fire the worker
- The worker has the right to receive employee benefits
- There is a continuing relationship between you and the worker
- Services performed by the worker are a key aspect of the regular business activities

Written contracts are considered when determining worker classifications, but they do not make a worker an employee or an independent contractor. The actual relationship between the parties must be examined.

Worker Classification Examples

Here are some examples of employees and independent contractors.

- Maria, a computer science student, gets a part-time job as a customer service representative at a computer software company. Maria works designated hours at the business location, is paid hourly, has no investment, and is trained on how to help customers. Maria is an employee.
- Jack's Construction is building a house that must be completed in six months. Jack's Construction is not licensed to do the electrical work. Carrie's Electric is subcontracted to do the work. Carrie bids the job and will be paid upon completion. The work is done without the supervision of Jack's Construction. Carrie advertises her business in the telephone book and newspaper. She uses her own tools and equipment and works with many construction companies. Carrie is an independent contractor.
- Kristine is the President of ABC Company, an S corporation. She works approximately 20 hours a week and pays herself \$2,000 per month. Kristine is an employee of ABC Company. For more information on corporate officers, see [Withholding Fact Sheet 6, Corporate Officers](#).
- Joseph drives a truck for Amber's Leasing, a company that leases tractor-trailer rigs with drivers to contract carriers. Amber's Leasing retains the right to direct and control Joseph to the extent necessary to protect its investment. Joseph is an employee.
- Rachel drives cars to a distant auction for Nick's Used Car Sales. Nick determines the minimum selling price. Nick reimburses all of her expenses. She is paid on a commission basis. Rachel is an employee of Nick's Used Car Sales.

Employees

If the worker is an employee, you must generally withhold and deposit income taxes, Social Security Taxes, and Medicare taxes. In addition to these taxes, you must pay unemployment taxes and carry worker's compensation insurance. These requirements generally do not apply to independent contractors.

You must register for, file, and deposit all required federal and state taxes for employees. For details, see [Withholding Fact Sheet 10, New Employer Guide](#).

Independent Contractors

If the worker is an independent contractor, you must have them complete federal Form W-9 to obtain a taxpayer ID number (TIN).

If the independent contractor fails to provide you with a TIN, you must withhold 9.85% Minnesota income tax from the independent contractor's pay. This is called "backup withholding."

For details on Minnesota backup withholding, see the [Minnesota Income Tax Withholding instructions](#). For details on federal backup withholding, see [Publication 15, Circular E](#) and [Publication 1281](#).

You may be required to file federal Form 1099-NEC to report payments made to independent contractors. To obtain federal forms, instructions, and publications, contact the IRS.

Request a Determination

An employer or employee wanting a worker classification determination may complete and submit federal Form SS-8 to the IRS. The IRS will review the request and determine whether the worker should be classified as an employee

or an independent contractor.

The Minnesota Department of Revenue will abide by the IRS's decision. Send a copy of Form SS-8 (marked "Minnesota copy") to Revenue at the same time you submit it to the IRS. Mail a copy of the determination to us as soon as it is received from the IRS.

Mail to:

Minnesota Department of Revenue
Mail Station 6501
600 N. Robert St.
St. Paul, MN 55146-6501

Classifying Workers Incorrectly

Both the IRS and Minnesota Department of Revenue may determine worker classifications. If you incorrectly treat employees as independent contractors, you could be liable for all back taxes plus any penalties and interest.

If you misclassify an employee as an independent contractor, you are subject to a tax equal to 3% of the wages paid to the employee. The employee may not claim the tax as a credit (withholding) on their Minnesota Individual Income Tax return.

Other Agencies to Help You Correctly Classify Workers

Internal Revenue Service

Website: www.irs.gov
Phone: 1-800-829-4933

For free IRS publications, go to their website or call 1-800-829-3676.

IRS Publications you might find helpful include:

- [Pub. 15, \(Circular E\) Employer's Tax Guide](#)
- [Pub. 15-A, Employer's Supplemental Tax Guide](#)
- [Pub. 51, \(Circular A\) Agricultural Employer's Tax Guide](#)
- [Pub. 926, Household Employer's Tax Guide](#)

Minnesota Department of Employment and Economic Development, Unemployment Insurance

Website: www.uimn.org
Email: deed.customerservice@state.mn.us
Phone: 651-296-6141 or 1-800-657-3858

Minnesota Department of Labor and Industry

Website: www.dli.mn.gov
Email: dli.communications@state.mn.us
Phone: 651-284-5005 or 1-800-342-5354

Information and Assistance

Additional forms, information, and fact sheets are available on our website.

Website: www.revenue.state.mn.us
Email: withholding.tax@state.mn.us
Phone: 651-282-9999 or 1-800-657-3594

Submitting Form W-2 and W-2c Information

Withholding Fact Sheet 2

This fact sheet explains your requirements and options for submitting Form W-2 and W-2c information to the Minnesota Department of Revenue.

Filing Requirements

If you are actively registered for Minnesota Withholding Tax, you must send us Form W-2 information by January 31 each year.

If you have **a total of more than 10 forms** (W-2s plus 1099s), you must electronically submit the information to us.

If you have **10 or less forms** (W-2s plus 1099s), you may send us paper copies. Mail your forms to:

Minnesota Department of Revenue
Mail Station 1173
600 N. Robert St.
St. Paul, MN 55146-1173

You may file Forms W-2c electronically or by mail. If you file by mail, send copies of W-2cs to the address above.

Electronic Filing Options

Submit your W-2 and W-2c information using our e-Services system:

e-Services Methods

- Manual method
- Simple File method (spreadsheet saved as .txt or .csv file)
- EFW2 or EFW2c File method

Note: If you need to submit files larger than 30 megabytes, call us at 651-282-9999 or 1-800-657-3594.

Manual Method

Enter required W-2s and W-2c information directly into e-Services. To do so:

1. Log in to e-Services and select the **I Want To...** tab.
2. Under "W-2, W-2C, and 1099," select **Manually enter data**.
3. Select the year of your Forms W-2 and W-2c.
4. Enter the number of Forms W-2 and W-2c to submit and select **Next**.
5. Enter the required W-2 and W-2c information and select **Next**.
6. A summary of W-2 and W-2c information will display. If correct, select **Submit** to complete. If incorrect, select **Previous** to correct errors.
7. The confirmation screen will appear after successfully submitting the information. Print the confirmation page by selecting **Printer Friendly** or email the confirmation by selecting **Email Me**.

Simple File Method

Upload a file you create using a spreadsheet program such as Microsoft Excel. Your file must contain the required information.

Note: There are two simple file types accepted by e-Services — tab delimited (.txt) and comma delimited (.csv).

Creating a Simple (delimited) File

Your payroll computer software may be able to create a text file that includes the required information needed to use this method. If not, you must create a file on your own.

One way to create your own file is by using any spreadsheet software, such as Microsoft Excel. On your spreadsheet, each row should represent one payee and each column should represent one piece of required

You cannot load a spreadsheet file directly into e-Services. You must first save it as a delimited file. To do so in Microsoft Excel, select **File** on the toolbar, and then select **Save As**. In the drop-down menu **Save as type**, select either **Text** (tab delimited) (*.txt) or **CSV** (comma delimited) (*.csv).

Required Information

You must use a separate column for each piece of required information. The columns must follow these specifications.

Column	Field
A	Filler (see "What You Should Know")
B	Year (4 digits, e.g., 2022)
C	ID Type (SSN, FEIN, ITIN)
D	Social Security Number, FEIN, or ITIN (if none, enter 000000000)
E	First Name (max of 15 characters)
F	Middle Name (optional)
G	Last Name/Company Name (max of 20 characters)
H	W-2, Box 1 - Wages, tips, other compensation
I	W-2, Box 2 - Federal income tax withheld
J	W-2, Box 16 - Minnesota wages, tips, etc.
K	W-2, Box 17 - Minnesota income tax withheld
L	1099-MISC - Minnesota income (see instructions)
M	1099-MISC, Box 15 - State tax withheld
N	1099-NEC, Box 1 - Nonemployee compensation
O	1099-NEC, Box 5 - State tax withheld
P	1099-R, Box 2a - Taxable amount
Q	1099-R, Box 14 - State tax withheld
R	W-2G, Box 1 - Reportable winnings
S	W-2G, Box 15 - State income tax withheld
T	W-2G, Box 2 - Date won (YYYYMMDD - for example, 20220131 for January 31, 2022)

What You Should Know

- Column A is a filler column and must contain data. Do not put W-2 information in this column. Use this area for your own purpose (for example, the company name).
- The first row is designated for column headings. Do not put W-2 information in this row.
- If there is no dollar amount to enter, the dollar field must be filled with a zero. All dollar amounts must be positive.
- All dollar fields must contain a decimal if there are cents (for example, 100.55).
- Do not include "\$" or commas in any fields.
- Do not include dashes in Social Security Numbers, Federal Employer Identification Numbers, or Individual Taxpayer Identification Numbers.

- If you are using Microsoft Excel to create your file and have any Social Security Numbers or Federal Employer Identification Numbers beginning with zero, place an apostrophe before the zero.

EFW2 or EFW2c File Method

EFW2 and EFW2c files are technical and typically created through accounting and payroll software or custom programming. If you do not have software or the programming capability, you should submit your information using the Manual method or Simple File method.

Note: Third-party bulk filers should submit W-2 and W-2c information using the EFW2 and EFW2c file formats.

Creating an EFW2 or EFW2c File

See the [Social Security Administration's website](#), including their [Specifications for Filing Forms W-2 and W-2c](#), for complete instructions to prepare your file. The state code for Minnesota is 27.

For EFW2 files, the RS record (position 248-267) should contain your seven-digit Minnesota Tax ID Number, not your unemployment number as stated in the SSA specifications.

If the RV record is included in your file, it must follow the Minnesota specifications in the Code RV record layout table below.

After you create your file, follow the instructions to submit your file in e-Services.

Note: EFW2c files do not require an RCV record.

Code RV record layout	
Location	Field
1-2	Record identifier
3-29	Not used by the Department of Revenue
30-36	Total RS records. All RS records since last RE record regardless of state code. Right justify and fill.
37-72	Not used by the Department of Revenue
73-87	State taxable wages. All RS records since last RE record regardless of the state code. Right justify and fill.
88-102	State income tax withheld. All RS records since last RE record regardless of the state code. Right justify and fill.
103-133	Not used by the Department of Revenue
134-512	Fill with blanks

Submitting your File in e-Services

Log in to e-Services:

1. Select the **I Want To** tab.
2. Under "W-2, W-2C, and 1099," select **Upload a file**.
3. Review the information and select **Add Attachment**.
4. Select the **W-2s (Simple or EFW2)** or **EFW2c (W-2c)** file type, enter a description, and select Browse to attach your file.
5. Select **Next** to review a summary of the information you attached.
6. If correct, select **Submit** to complete. If incorrect, select the **red X** in the Attachments box on the left to remove the attached file. Select **Previous** to attach a new file.

Note: You must correct errors in your file information before reattaching a new file.

7. The confirmation screen will appear after successfully submitting your information. Print the confirmation page by selecting **Printer Friendly** or email the confirmation by selecting **Email Me**.

Information and Assistance

Additional forms, information, and fact sheets are available on our website.

Website: www.revenue.state.mn.us

Email: withholding.tax@state.mn.us

Phone: 651-282-9999 or 1-800-657-3594

This document is available in alternate formats.

Submitting Form 1099 Information

Withholding Fact Sheet 2a

This fact sheet explains your requirements and options for submitting Form 1099 information to the Minnesota Department of Revenue.

Filing Requirements

You must send us any Form 1099 information reporting Minnesota withholding by January 31 each year. This applies even if you participate in the Federal/State Combined program.

If you have a **total of more than 10 forms** (W-2s plus 1099s), you must electronically submit the information to us.

If you have **10 or fewer forms** (W-2s plus 1099s), you may send us paper copies. Mail your forms to:

Minnesota Department of Revenue
 Mail Station 1173
 600 N. Robert St.
 St. Paul, MN 55146-1173

Form 1099 e-Services Filing Options

Submit your 1099 information using our e-Services system:

e-Services Method

- Manual method
- Simple File method (spreadsheet saved as tab delimited (.txt) or comma delimited (.csv) file)
- IRS Publication 1220 Format method (see [IRS Publication 1220](#) for instructions)

Manual Method

Enter required Form 1099 information directly into e-Services. To do so:

1. Log in to e-Services and select the **I Want To...** tab.
2. Under "W-2, W-2C, and 1099," select **Manually enter data**.
3. Select the year of your Forms 1099, including any Forms 1099-MISC, 1099-NEC, and 1099-R.
4. Enter the total number of Forms 1099 to submit and select **Next**.
5. Enter the required Form 1099 information and select **Next**.
6. A summary of Form 1099 information will display. If correct, select **Submit** to complete. If incorrect, select **Previous** to correct the errors.
7. The confirmation screen will appear after successfully submitting the information. Print the confirmation page by selecting **Printer Friendly** or email the confirmation by selecting **Email Me**.

Simple File Method

Upload a file you create using a spreadsheet program such as Microsoft Excel. Your file must contain the required information.

Note: There are two simple file types accepted by e-Services — tab delimited (.txt) and comma delimited (.csv).

Creating a Simple (delimited) File

Your payroll computer software may be able to create a text file that includes the required information needed to use this method. If not, you must create a file on your own.

One way to create your own file is by using any spreadsheet software, such as Microsoft Excel. On your spreadsheet, each row should represent one payee and each column should represent one piece of required information.

You cannot load a spreadsheet file directly into e-Services. You must first save it as a delimited file. To do so in Microsoft Excel, select **File** on the toolbar, and then select **Save As**. In the drop-down menu **Save as type**, select either **Text** (tab delimited) (*.txt) or **CSV** (comma delimited) (*.csv).

Required Information

You must use a separate column for each piece of required information. The columns must follow these specifications.

Column	Field
A	Filler (see "What You Should Know")
B	Year (4 digits, e.g., 2022)
C	ID Type (SSN, FEIN, ITIN)
D	Social Security Number, FEIN, or ITIN (if none, enter 000000000)
E	First Name (max of 15 characters)
F	Middle Name (optional)
G	Last Name/Company Name (max of 20 characters)
H	W-2, Box 1 - Wages, tips, other compensation
I	W-2, Box 2 - Federal income tax withheld
J	W-2, Box 16 - Minnesota wages, tips, etc.
K	W-2, Box 17 - Minnesota income tax withheld
L	1099-MISC - Minnesota income (see instructions)
M	1099-MISC, Box 15 - State tax withheld
N	1099-NEC, Box 1 - Nonemployee compensation
O	1099-NEC, Box 5 - State tax withheld
P	1099-R, Box 2a - Taxable amount
Q	1099-R, Box 14 - State tax withheld
R	W-2G, Box 1 - Reportable winnings
S	W-2G, Box 15 - State income tax withheld
T	W-2G, Box 2 - Date won (YYYYMMDD - for example, 20220131 for January 31, 2022)

What You Should Know

- Column A is a filler column and must contain data. Do not put W-2 information in this column. Use this area for your own purpose (for example, the company name).
- The first row is designated for column headings. Do not put 1099 information in this row.
- If there is no dollar amount to enter, the dollar field must be filled with a zero. All dollar amounts must be positive.
- All dollar fields must contain a decimal if there are cents (for example, 100.55).
- Do not include "\$" or commas in any fields.
- Do not include dashes in Social Security Numbers, Federal Employer Identification Numbers, or Individual Taxpayer Identification Numbers.
- If you are using Microsoft Excel to create your file and have any Social Security Numbers or Federal Employer Identification Numbers beginning with zero, place an apostrophe before the zero.

Creating a File using a 1220 Format

You can upload a file you create using the IRS Publication 1220 format. You can submit any Form 1099 using the IRS Publication 1220 Format. For file format instructions and specifications, see [IRS Publication 1220](#).

After you create your file, follow the instructions to submit your file in e-Services

Submitting your File in e-Services

Log in to e-Services:

1. Select the **I Want To** tab.
2. Under “W-2, W-2C, and 1099,” select **Upload a file**.
3. Review the information and select **Add Attachment**.
4. Select either the **1099** (IRS Pub 1220) or **W-2s/1099** (Simple) file type, enter a description (for example, 2022 Forms 1099), and select **Browse** to attach your file. Select **Save**.
5. Select Next to review a summary of the information you attached.
6. If correct, select **Submit** to complete. If incorrect, select the red X in the Attachments box on the left to remove the attached file. Select **Previous** to attach a new file.

Note: You must correct errors in your file information before reattaching a new file.

7. The confirmation screen will appear after successfully submitting your 1099 information. Print the confirmation page by selecting **Printer Friendly** or email the confirmation by selecting **Email Me**.

Information and Assistance

Additional forms, information, and fact sheets are available on our website.

Website: www.revenue.state.mn.us

Email: withholding.tax@state.mn.us

Phone: 651-282-9999 or 1-800-657-3594